

**156.255 Definitions for KRS 156.255 to 156.295.**

As used in KRS 156.255 to 156.295:

- (1) "Accountant" means a certified public accountant or a public accountant registered with the State Board of Accountancy.
- (2) "Board" means the board of education of a school district.
- (3) "Committee" means the State Committee for School District Audits.
- (4) "State board" means the Kentucky Board of Education.

**Effective:** July 15, 1996

**History:** Amended 1996 Ky. Acts ch. 362, sec. 6, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 296, sec. 2, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 476, Pt. IV, sec. 142, effective July 13, 1990. -- Amended 1978 Ky. Acts ch. 155, sec. 82, effective June 17, 1978. -- Created 1962 Ky. Acts ch. 244, Art. II, sec. 1.

**Legislative Research Commission Note** (9/2/94). By letter of September 2, 1994, the Secretary of the Finance and Administration Cabinet, acting under KRS 48.500, advised the Reviser of Statutes of his determination "that no funds appropriated by the Executive Branch Appropriations Act for the 1995-96 biennium can be identified as having been appropriated for the purpose of implementing Sections 1 to 7 of House Bill No. 616, Chapter (296), Acts of the 1994 Regular Session of the General Assembly." Accordingly, the amendment to this statute contained in 1994 Ky. Acts ch. 296 is void under sec. 3(8) of that Act and has not been codified into the statute.